

**Hughes  
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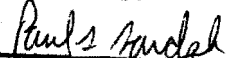
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April 19, 2013 **MEMO ENDORSED**

**The Application is granted.**

**SO ORDERED:**

  
Paul G. Gardephe, U.S.D.J.

Dated: April 19, 2013

BY FACSIMILE (212) 805-7986

The Honorable Paul G. Gardephe  
United States District Court  
Southern District of New York  
500 Pearl Street, Room 920  
New York, New York 10007

Re: *Special Situations Fund III QP, L.P., et al. v. Deloitte  
Touche Tohmatsu CPA, Ltd., et al., No. 13-cv-1094 (S.D.N.Y.)*

Dear Judge Gardephe:

Pursuant to Rule 1(E) of Your Honor's Individual Practices, we write on behalf of defendant Deloitte & Touche LLP ("Deloitte U.S.") to request an extension of the time for Deloitte U.S. to file an answer or otherwise respond to the First Amended Complaint from the current deadline of April 26, 2013 to June 7, 2013. The requested extension is necessary because Deloitte U.S.'s lead attorney is currently out of state on a trial that is likely to continue into May. This is Deloitte U.S.'s first request for an extension. Counsel for plaintiffs has consented to the requested extension.

We thank the Court for its consideration of this request.

Very truly yours,

  
Savvas A. Foukas

cc: Amiad Kushner, Esq. (by email and fax)  
Sheila A. Sadighi, Esq. (by email and fax)  
Lawrence M. Rolnick, Esq. (by email and fax)